



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Suite 410, Sacramento, CA 95814
(916) 651-3902, FAX (916) 651-3930

September 24, 2009

Edward Walker, LCSW, Interim Director
Butte County Behavioral Health
107 Parmac Road, Suite 4
Chico, CA 95926-2218

Dear Mr. Walker:

AUDIT REPORT – BUTTE COUNTY MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Butte County Behavioral Health for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

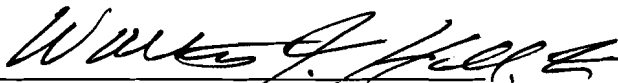
	Net Program Costs			
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 10,425,797	\$	10,560,186	\$ 134,389
Federal Share of Healthy Families/Medi-Cal	\$ 86,591	\$	86,826	\$ 235
State General Funds EPSDT Due State	\$ 4,369,996	\$	4,395,872	\$ 25,877

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Edward Walker, LCSW, Interim Director
September 24, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter J. Hill, Jr.", written over a horizontal line.

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Enclosures

Certified Mail

SCHEDULE 1

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 9,169,347	\$ 128,207	\$ 9,297,554
HEALTHY FAMILIES - FFP	(Sch. 2a)	85,019	235	85,254
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 9,254,366</u>	<u>\$ 128,442</u>	<u>\$ 9,382,809</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,256,450	\$ 6,182	\$ 1,262,632
HEALTHY FAMILIES - FFP	(Sch. 3b)	1,572	0	1,572
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 1,258,022</u>	<u>\$ 6,182</u>	<u>\$ 1,264,204</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 10,425,797	\$ 134,389	\$ 10,560,186
HEALTHY FAMILIES - FFP		86,591	235	86,826
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 10,512,388</u>	<u>\$ 134,624</u>	<u>\$ 10,647,013</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>\$ 4,369,996</u>	<u>\$ 25,877</u>	<u>\$ 4,395,872</u>

Note: The As Settled amount includes a refund of \$15 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 87)

SCHEDULE 2

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	15,639,152	113,302	15,752,454
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	119,275	559	119,834
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	3,638	(63)	3,575
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	118,687	675	119,362
9. Total		<u>\$ 15,880,752</u>	<u>\$ 114,472</u>	<u>\$ 15,995,224</u>

Less: Patient & Other Pavor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	114,094	7,810	121,904
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	379	379
18. Total		<u>\$ 114,094</u>	<u>\$ 8,189</u>	<u>\$ 122,283</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Including Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Including Children Enhanced)	(Ln 2,4 - Ln 11,13)	15,644,333	106,051	15,750,384
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	3,638	(63)	3,575
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	118,687	296	118,983
25. Total		<u>\$ 15,766,658</u>	<u>\$ 106,283</u>	<u>\$ 15,872,941</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	10,515	1,761	12,276
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 10,515</u>	<u>\$ 1,761</u>	<u>\$ 12,276</u>

SCHEDULE 2a

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

Amount Negotiated Rates Exceed Cost

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
30. Inpatient SD/MC (Including Children Enhanced)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Including Children Enhanced)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 2,797,632	\$ 17,791	\$ 2,815,423
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 2,525,079	\$ 121,622	\$ 2,646,701
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 2,525,079</u>	<u>\$ 121,622</u>	<u>\$ 2,646,701</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 12,111	\$ 67	\$ 12,178
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 19,384	\$ 515	\$ 19,899
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 12,111</u>	<u>\$ 67</u>	<u>\$ 12,178</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 68,110	\$ 17,683	\$ 85,793
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 13,543</u>	<u>\$ 415</u>	<u>\$ 13,958</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 7,762,529	\$ 52,746	\$ 7,815,275
46. Enhanced (Children)	(MH1979, Ln 17,17A)	77,529	363	77,892
47. Enhanced (Refugees)	(MH1979, Ln 18)	3,638	(63)	3,575
48. MAA	(MH 1979, Ln 11, 12 & 13)	5,257	881	6,138
49. Administrative Reimbursement	(MH1979, Ln 6)	1,262,540	60,811	1,323,351
50. U.R. Skilled Professional	(MH1979, Ln 14)	51,083	13,261	64,345
51. U.R. Other	(MH1979, Ln 15)	6,772	207	6,979
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 9,169,347</u>	<u>\$ 128,205</u>	<u>\$ 9,297,554</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 9,169,347</u>	<u>\$ 128,205</u>	<u>\$ 9,297,554</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 77,147	\$ 192	\$ 77,339
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	7,872	44	7,916
60. Total Healthy Families Reimbursement - FFP		<u>\$ 85,019</u>	<u>\$ 235</u>	<u>\$ 85,254</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 9,254,366</u>	<u>\$ 128,441</u>	<u>\$ 9,382,808</u>
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(To Sch. 1)

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00120	FAMILIES FIRST INC.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	75,378	\$ 0	\$ 0	75,378	0
00484	NORTH VALLEY SCHOOLS -	0	0	0	0	0	37,888	0	0	37,888	0
00628	NORTHERN VALLEY CATHOLIC	0	0	0	0	0	442,164	865	0	443,029	0
00705	YOUTH FOR CHANGE	0	0	0	0	0	645,879	28,168	0	674,047	1,135
00861	NORTH VALLEY PARENT EDUC.	0	0	0	0	0	334,596	11,635	0	346,231	581
00900	COUNSELING SOLUTIONS	0	0	0	0	0	115,301	0	0	115,301	0
00901	FEATHER RIVER TRIBAL HEALT	0	0	0	0	0	145,849	339	0	146,188	0
01042	VICTOR COMMUNITY SUPPORT	0	0	0	0	0	662,328	5,402	0	667,730	0
01122	VALLEY OAK CHILDREN'S SERV	0	0	0	0	0	18,392	0	0	18,392	702
01215	COMMUNITY ACTION AGENCY	0	0	0	0	0	218	0	0	218	0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,477,993	\$ 46,409	\$ 0	2,524,402	2,418

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00120	FAMILIES FIRST INC.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	75,378	\$ 0	0
00484	NORTH VALLEY SCHOOLS -	0	0	0	0	0	0	37,888	0	0
00628	NORTHERN VALLEY CATHOLIC SOCI	0	0	0	0	0	0	443,029	0	0
00705	YOUTH FOR CHANGE	0	0	653	0	0	0	673,394	1,135	0
00861	NORTH VALLEY PARENT EDUCATIO	0	0	0	0	0	0	346,231	581	0
00900	COUNSELING SOLUTIONS	0	0	0	0	0	0	115,301	0	0
00901	FEATHER RIVER TRIBAL HEALTH INC	0	0	42	0	0	0	146,146	0	0
01042	VICTOR COMMUNITY SUPPORT SER	0	0	0	0	0	0	667,730	0	0
01122	VALLEY OAK CHILDREN'S SERVICES	0	0	0	0	0	0	18,392	702	0
01215	COMMUNITY ACTION AGENCY OF BL	0	0	0	0	0	0	218	0	0

GRAND TOTAL

\$ 0 \$ 0 \$ 695 \$ 0 \$ 0 \$ 0 \$ 2,523,707 \$ 2,418 \$ 0

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00120	FAMILIES FIRST INC.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,689	\$ 0	\$ 37,689	\$ 52,715	\$ 37,689
00484	NORTH VALLEY SCHOOLS -	0	0	0	0	18,944	0	18,944	87,600	18,944
00628	NORTHERN VALLEY CATHO	0	0	0	0	221,644	0	221,644	216,138	216,138
00705	YOUTH FOR CHANGE	0	0	0	0	340,922	738	341,660	385,026	341,660
00861	NORTH VALLEY PARENT ED	0	0	0	0	174,861	378	175,239	174,578	174,578
00900	COUNSELING SOLUTIONS	0	0	0	0	57,635	0	57,635	75,000	57,635
00901	FEATHER RIVER TRIBAL HE	0	0	0	0	73,124	0	73,124	86,499	73,124
01042	VICTOR COMMUNITY SUPPC	0	0	0	0	334,675	0	334,675	447,208	334,675
01122	VALLEY OAK CHILDREN'S SI	0	0	0	0	9,196	456	9,652	12,150	9,652
01215	COMMUNITY ACTION AGENC	0	0	0	0	109	0	109	7,987	109

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,268,799 \$ 1,572 \$ 1,270,371 \$ 1,544,901 \$ 1,264,204

(To Sch. 1)

SCHEDULE 4

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actual (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 18,166,873	\$ 110,793	\$ 18,277,666
(2) Total SD/MC Claims (Adjustments 78, 80, and 82)	16,152,272	(33)	16,152,239
(3) Percent % (Line 1/Line 2)	112.47%	0.69%	113.16%
(4) EPSDT Claims (Adjustments 79, 81, and 83)	8,334,413	(33)	8,334,380
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	9,373,714	57,470	9,431,184
(6) Cost Settled Baseline for EPSDT	625,969	0	625,969
(7) Net Cost Settlement Amount (Line 5 - Line 6)	8,747,745	57,470	8,805,215
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	4,373,873	28,735	4,402,608
(8a) FY 2001-02 EPSDT Settlement	4,335,248	0	4,335,248
(8b) Annual Local Growth (L. 8 - 8a)	38,625	28,735	67,360
(9) County Match 10% of Local Growth (8b x 10%)	3,863	2,874	6,736
(10) Net Cost Settlement Amount (L. 8 - 9) (Adjustment 84)	4,370,011	25,862	4,395,872
(11) SGF Distribution (Settled and Audited) (Adjustments 85 to 87)	4,370,011	(15)	4,369,996
(12) SGF Due State (Adjustment 88)	<u>\$ 0</u>	<u>\$ 25,877</u>	<u>\$ 25,877</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actual after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

Note:

The increase in SGF was due to the increase in Medi-Cal units.

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust Payments to Contract Providers to agree with County's records.	\$ (4,056,154)	\$ (2,289)	\$ (4,058,443)
2	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust A-87 space use & equipment depreciation to agree with County's records.	\$ 1,009,711	\$ 87,901	\$ 1,097,612 *
3	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust Other Adjustments in conjunction with adjustment #1.	** \$ 1,097,612	\$ 2,289	\$ 1,099,901 *
4	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust encumbrances (released/not expended) to agree with County's records. Administrative costs \$ (180) Mode costs <u>(18,995)</u> <u>\$ (19,175)</u>	** \$ 1,099,901	\$ (19,175)	\$ 1,080,726 *
5	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To remove capital project to agree with County's records.	** \$ 1,080,726	\$ (40,722)	\$ 1,040,004 *
6	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust MHS to agree with County's records.	** \$ 1,040,004	\$ 2,465	\$ 1,042,469 *
7	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust MHSA expenditures to agree with County's records.	** \$ 1,042,469	\$ (600)	\$ 1,041,869
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE				00004	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
8	MH 1960	6	C	MEDI-CAL ADJUSTMENT FROM MH 1961 To adjust Depreciation Expense for Filing System.	\$ (39,764)	\$ (3,692)	\$ (43,456)
9	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 2,525,079	\$ (2,525,079)	\$ 0
10	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 19,384	\$ (19,384)	\$ 0
11	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 1,036,499	\$ (1,036,499)	\$ 0
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 3,580,962	\$ 0	\$ 3,580,962 *
				To eliminate the reported allocation of administrative costs. Administrative costs will be redistributed after adjustments to administrative costs are made below.			
12	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust Total Administrative Cost in conjunction with adjustment #2.	** \$ 3,580,962	\$ 87,901	\$ 3,668,863 *
13	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust Total Administrative Cost in conjunction with adjustment #4.	** \$ 3,668,863	\$ (180)	\$ 3,668,683 *
14	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify administrative costs to MAA (Mode 55) to agree with County's records.	** \$ 3,668,683	\$ (8,118)	\$ 3,660,565 *
15	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 2,646,701	\$ 2,646,701
16	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 19,899	\$ 19,899
17	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 993,965	\$ 993,965
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reallocate Total Administrative Costs among SD/MC, Healthy Families, and Non-SD/MC Administration based on the gross cost method.	** \$ 3,660,565	\$ 0	\$ 3,660,565
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
18	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 68,110	\$ (68,110)	\$ 0
19	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 13,543	\$ (13,543)	\$ 0
20	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 28,785	\$ (28,785)	\$ 0
		16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 110,438	\$ 0	\$ 110,438 *
				To eliminate the reported allocation of utilization review Costs. Utilization review costs will be redistributed to the proper cost centers after adjustments to utilization review costs are made below.			
21	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 110,438	\$ 8,037	\$ 118,475 *
				To reclassify employee's salaries & benefits from mode cost to utilization review to agree with County's Records.			
22	MH 1960	12	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 118,475	\$ 12,426	\$ 130,901 *
				To reclassify employee's salaries & benefits from mode cost to utilization review to agree with County's Records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
23	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 0	\$ 85,788	\$ 85,788
24	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 13,957	\$ 13,957
25	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 31,156	\$ 31,156
		16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 130,901	\$ 0	\$ 130,901
				To reallocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on the gross cost method.			
26	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 21,974,697	\$ (73,889)	\$ 21,900,808
				To adjust mode costs in conjunction with adjustments #4-8, 14, and 21-22.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
27	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 2,748,179	\$ (150)	\$ 2,748,029
info	MH 1964	4	A	DAY SERVICES (MODE 10)	469,021	0	469,021
28	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	17,854,887	(81,857)	17,773,030
info	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	485,524	0	485,524
29	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	48,454	8,118	56,572
info	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	368,632	0	368,632
				TOTAL	\$ <u>21,974,697</u>	\$ <u>(73,889)</u>	\$ <u>21,900,808</u>
				To distribute revised mode costs to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, MAA, and Support Services based on RVS for outpatient and direct cost method for others.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED REVENUES</u> <u>COUNTY PROVIDER</u>			
30	MH 1901B	TOTAL	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/04 To 09/30/04	\$ 25,379	\$ 348	\$ 25,727
31	MH 1901B	TOTAL	L	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/04 To 06/30/05	88,715	7,462	96,177
32	MH 1901B	TOTAL	T	HEALTHY FAMILIES (SED) DATA - 3RD PARTY REVENUE		379	379
				TOTAL	\$ <u>114,094</u>	\$ <u>7,810</u>	\$ <u>121,904</u>
				To adjust patient and other payor revenues to agree with County's records.			
				<u>ADJUSTMENTS TO REPORTED REVENUES</u> <u>CONTRACT PROVIDER</u>			
info	MH 1901B	TOTAL	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/04 To 09/30/04	\$ 42	\$ 0	\$ 42
33	MH 1901B	TOTAL	L	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/04 To 06/30/05	653	30	683
				TOTAL	\$ <u>695</u>	\$ <u>30</u>	\$ <u>725</u>
				To adjust patient and other payor revenues to agree with County's records.			
				COUNSELING SOLUTIONS LE # 900 15/10 \$ 14			
				15/34 16			
				<u>\$ 30</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE				00004	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
34	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	1,206,070	22,324	1,228,394 *
35	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	3,428,892	65,651	3,494,543 *
36	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	19,217	302	19,519 *
37	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	44,667	9,381	54,048 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	12,170	0	12,170 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	33,055	0	33,055 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	1,080	0	1,080 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	13,843	0	13,843 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	31,304	0	31,304 *
				TOTAL	<u>4,790,299</u>	<u>97,657</u>	<u>4,887,956</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County operated facilities to agree with the State DMH Approved Claims report dated July 28, 2008 (There are no units shown on disallowed claims report). No QA/UR, EPSDT audit findings per review by the State DMH Medi-Cal Oversight branch. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
38	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,228,394	(14,908)	1,213,486 *
39	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,494,543	(28,980)	3,465,563 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 19,519	0	19,519 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 54,048	0	54,048 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 12,170	0	12,170 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 33,055	0	33,055 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 1,080	0	1,080 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 13,843	0	13,843 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 31,304	0	31,304 *
				TOTAL	<u>4,887,956</u>	<u>(43,888)</u>	<u>4,844,068</u>
				To adjust the State DMH Approved Claims Report dated July 28, 2008 to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
40	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,213,486	14,280	1,227,766 *
41	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,465,563	34,288	3,499,851 *
42	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 19,519	(107)	19,412 *
43	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 54,048	(5,327)	48,721 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 12,170	0	12,170 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 33,055	0	33,055 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 1,080	0	1,080 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 13,843	0	13,843 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 31,304	0	31,304 *
				TOTAL	<u>4,844,068</u>	<u>43,134</u>	<u>4,887,202</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records and supporting documents. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
44	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,227,766	(14,908)	1,212,858 *
45	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,499,851	(28,980)	3,470,871 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 19,412	0	19,412 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 48,721	0	48,721 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 12,170	0	12,170 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 33,055	0	33,055 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 1,080	0	1,080 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 13,843	0	13,843 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 31,304	0	31,304 *
				TOTAL	<u>4,887,202</u>	<u>(43,888)</u>	<u>4,843,314</u>
				To adjust the County's record to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE				00004	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
46	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,212,858	(1,667)	1,211,191
47	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,470,871	(6,035)	3,464,836
48	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 19,412	107	19,519
49	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 48,721	5,347	54,068
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 12,170	0	12,170
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 33,055	0	33,055
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 1,080	0	1,080
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 13,843	0	13,843
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 31,304	0	31,304
				TOTAL	<u>4,843,314</u>	<u>(2,248)</u>	<u>4,841,066</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE				00004	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
50	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	197,947	1,247	199,194 *
51	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	969,406	5,541	974,947 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	3,644	0	3,644 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	19,676	0	19,676 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	913	0	913 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	620	0	620 *
				TOTAL	<u>1,192,206</u>	<u>6,788</u>	<u>1,198,994</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract providers operated facilities to agree with the State DMH Approved Claims report dated July 28, 2008 (There are no units shown on disallowed claims report). No QA/UR audit findings per review by the State DMH Medi-Cal Oversight. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
52	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 199,194	(483)	198,711 *
53	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 974,947	(4,199)	970,748 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0		0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0		0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644		3,644 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676		19,676 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0		0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913		913 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620		620 *
				TOTAL	<u>1,198,994</u>	<u>(4,682)</u>	<u>1,194,312</u>
				To adjust the State DMH Approved Claims Report dated July 28, 2008 to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 198,711	0	198,711 *
54	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 970,748	(22)	970,726 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644	0	3,644 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676	0	19,676 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913	0	913 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620	0	620 *
				TOTAL	<u>1,194,312</u>	<u>(22)</u>	<u>1,194,290</u>
				To adjust the State DMH Approved Claims Report dated July 16, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Medi-Cal Oversight Branch.			
55	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 198,711	360	199,071 *
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 970,726	4,233	974,959 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644	0	3,644 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676	0	19,676 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913	0	913 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620	0	620 *
				TOTAL	<u>1,194,290</u>	<u>4,593</u>	<u>1,198,883</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE				00004	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
57	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 199,071	(483)	198,588 *
58	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 974,959	(4,199)	970,760 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644	0	3,644 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676	0	19,676 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913	0	913 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620	0	620 *
				TOTAL	<u>1,198,883</u>	<u>(4,682)</u>	<u>1,194,201</u>
				To adjust County's record to exclude the County's QA/UR disallowed units.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 198,588	0	198,588
59	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 970,760	(22)	970,738
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644	0	3,644
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676	0	19,676
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913	0	913
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620	0	620
				TOTAL	<u>1,194,201</u>	<u>(22)</u>	<u>1,194,179</u>
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Medi-Cal Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 198,588	0	198,588
60	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 970,738	(107)	970,631
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,644	0	3,644
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,676	0	19,676
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 913	0	913
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 620	0	620
				TOTAL	<u>1,194,179</u>	<u>(107)</u>	<u>1,194,072</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS COUNTY PROVIDERS</u>			
61	MH 1966A	2		TOTAL UNITS-MODE 15-01	228,126	3,653	231,779
62	MH 1966A	2		TOTAL UNITS-MODE 15-10	517,127	(7,148)	509,979
63	MH 1966A	2		TOTAL UNITS-MODE 15-30	457,785	6,522	464,306
64	MH 1966A	2		TOTAL UNITS-MODE 15-31	1,048,763	(481)	1,048,282
65	MH 1966A	2		TOTAL UNITS-MODE 15-32	1,613,358	(296)	1,613,062
66	MH 1966A	2		TOTAL UNITS-MODE 15-33	245,143	(161)	244,982
67	MH 1966A	2		TOTAL UNITS-MODE 15-34	313,707	7,299	321,006
68	MH 1966A	2		TOTAL UNITS-MODE 15-58	1,344	1,481	2,825
69	MH 1966A	2		TOTAL UNITS-MODE 15-60	974,668	2,850	977,518
70	MH 1966A	2		TOTAL UNITS-MODE 15-70	286,469	(4,415)	282,054
				TOTAL	<u>5,686,490</u>	<u>9,303</u>	<u>5,695,793</u>
				To adjust the Total Units to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005																	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted																
Adj. No.	Form/ Sch.	Line	Col.																				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>																			
71	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 2,888,818	\$ 4,805	\$ 2,893,623																
72	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 9,169,347	\$ 128,207	\$ 9,297,554																
73	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	85,019	235	85,254																
					<u>\$ 9,254,366</u>	<u>\$ 128,442</u>	<u>\$ 9,382,808</u>																
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medical Oversight audit.																			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>																			
74	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 1,256,450	\$ 12,349	\$ 1,268,799 *																
75	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT	1,572	0	1,572																
					<u>\$ 1,258,022</u>	<u>\$ 12,349</u>	<u>\$ 1,270,371</u>																
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time and the results of the Medical Oversight audit.																			
76	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS To limit total SD/MC reimbursement of Northern Valley Catholic Social Services (LE # 00628) and North Valley Parent Education Network (LE # 00861) to FFP Contract Maximum.	** \$ 1,268,799	\$ (6,167)	\$ 1,262,632																
				<table><tr><td></td><td>LE # 00628</td><td>LE # 00861</td><td>TOTAL</td></tr><tr><td>FFP Contract Maximum</td><td>\$ 216,138</td><td>\$ 174,578</td><td>\$ 390,716</td></tr><tr><td>Total Reimbursement (FFP)</td><td>(221,644)</td><td>(175,239)</td><td>(396,883)</td></tr><tr><td></td><td><u>\$ (5,506)</u></td><td><u>\$ (661)</u></td><td><u>\$ (6,167)</u></td></tr></table>		LE # 00628	LE # 00861	TOTAL	FFP Contract Maximum	\$ 216,138	\$ 174,578	\$ 390,716	Total Reimbursement (FFP)	(221,644)	(175,239)	(396,883)		<u>\$ (5,506)</u>	<u>\$ (661)</u>	<u>\$ (6,167)</u>			
	LE # 00628	LE # 00861	TOTAL																				
FFP Contract Maximum	\$ 216,138	\$ 174,578	\$ 390,716																				
Total Reimbursement (FFP)	(221,644)	(175,239)	(396,883)																				
	<u>\$ (5,506)</u>	<u>\$ (661)</u>	<u>\$ (6,167)</u>																				
				* Balance carried forward to subsequent adjustment.																			
				** Balance brought forward from prior adjustment.																			

AUDIT ADJUSTMENTS

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
77	SCH 4	1	3	SD/MC ACTUAL To adjust SD/MC actual as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 18,166,873	\$ 110,793	\$ 18,277,666
78	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 16,152,272	\$ (676)	\$ 16,151,596 *
79	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated October 2, 2006. This report covered the period from July 1, 2004 through June 30, 2005.	\$ 8,334,413	\$	\$ 8,334,413 *
80	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 16,151,596	\$ 676	\$ 16,152,272 *
81	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 78 and 79 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 82 and 83 below.	** \$ 8,334,413	\$ 0	\$ 8,334,413 *
82	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 16,152,272	\$ (33)	\$ 16,152,239
83	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the revised recoupment.	** \$ 8,334,413	\$ (33)	\$ 8,334,380
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

Provider BUTTE				Provider Number 00004	No. of Adj. 88	Fiscal Period Ended June 30, 2005													
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted												
Adj. No.	Form/ Sch.	Line	Col.																
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>															
84	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actual (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 4,370,011	25,862	\$ 4,395,872												
85	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated October 2, 2006. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the SGF original recoupment.	\$ 4,370,011	\$ (298)	\$ 4,369,713 *												
86	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 85 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 87 below.	** \$ 4,369,713	\$ 298	\$ 4,370,011 *												
87	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 4,370,011	\$ (15)	\$ 4,369,996												
88	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: <table border="0"> <tr> <td>Audited Net Cost Settlement Amount</td> <td>Adj.</td> <td>84</td> <td>\$ 4,395,872</td> </tr> <tr> <td>Less Audited State General Fund Distributio</td> <td>Adj.</td> <td>87</td> <td>(4,369,996)</td> </tr> <tr> <td>Net State General Funds due to County</td> <td></td> <td></td> <td><u>\$ 25,877</u></td> </tr> </table>	Audited Net Cost Settlement Amount	Adj.	84	\$ 4,395,872	Less Audited State General Fund Distributio	Adj.	87	(4,369,996)	Net State General Funds due to County			<u>\$ 25,877</u>	\$ 0	\$ 25,877	\$ 25,877
Audited Net Cost Settlement Amount	Adj.	84	\$ 4,395,872																
Less Audited State General Fund Distributio	Adj.	87	(4,369,996)																
Net State General Funds due to County			<u>\$ 25,877</u>																
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.															

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	19,307,027	8,506,088	27,813,115
2	Encumbrances	0	939,189	939,189
3	Less: Payments to Contract Providers (County Only)		(4,058,443)	(4,058,443)
4	Other Adjustments from MH 1962	(54,635)	1,096,504	1,041,869
5	Total Costs Before Medi-Cal Adjustments	19,252,392	6,483,338	25,735,730
6	Medi-Cal Adjustments from MH 1961		(43,456)	(43,456)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			25,692,274
Administrative Costs (County Only)				
9	SD/MC Administration			2,646,701
10	Healthy Families Administration			19,899
11	Non-SD/MC Administration			993,965
12	Total Administrative Costs			3,660,565
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			85,793
14	Other SD/MC Utilization Review			13,958
15	Non-SD/MC Utilization Review			31,150
16	Total Utilization Review Costs			130,901
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			21,900,808
19	Total Costs - Lines 9 through 18			25,692,274

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Adjustments
1	Remove Fixed Assets		(114,366)	(114,366)
2	Add Depreciation		70,910	70,910
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(43,456)	(43,456)

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Adjustments
1	Reallocation of Salaries and Benefits	(54,635)	0	(54,635)
2	Add EOY Encumbrance	0	31,234	31,234
3	Auditor Journal	0	60	60
4	Account Correction	0	0	
5	Remove unused Encumbrance - Misc.	0	(367,730)	(367,730)
6	BCDBH Adjustment - Cash vs. Accrual	0	12,354	12,354
7	BCDBH Adjustment - Interdepartmental	0	18,037	18,037
8	PHF Costs Reallocation	0	(3,964)	(3,964)
9	Remove unused Encumbrance - Provider	0	(125,428)	(125,428)
10	Add Additional Payments - Provider	0	1,577,673	1,577,673
11	Remove Overpayments - Provider	0	(29,318)	(29,318)
12	Remove PY expense/settlement		148	148
13	MHSA		(49,827)	(49,827)
14	Add Additional MHS costs		507	507
15	Additional released encumbrance/Not Expended		(19,175)	(19,175)
16	Remove Capital Project		(40,722)	(40,722)
17	MHS		2,465	2,465
18	Corrected Contract Payment		2,289	2,289
19	Reflect Adjustment on A87 costs		87,901	87,901
20	Total Adjustments	(54,635)	1,096,504	1,041,869

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	VICTOR TREATMENT CENTER	00118	81,403
2	FAMILIES FIRST	00120	83,868
3	CAMINAR	00147	217,557
4	MERCED MANOR	00230	91,824
5	WORK TRAINING CENTER	00239	115,990
6	LANDMARK MEDICAL CENTER	00313	15,641
7	NORTH VALLEY SCHOOLS	00484	62,363
8	WILLOW GLEN	00529	100,425
9	CHARIS	00541	14,014
10	NORTHERN VALLEY CATHOLIC SOCIAL SERVICES	00628	432,127
11	YOUTH FOR CHANGE	00705	675,272
12	CALIFORNIA ADULT GROUP HOME	00813	18,250
13	7TH AVENUE CENTER	00849	112,396
14	NORTH VALLY PARENT EDUCATION NETWORK	00861	335,655
15	COUNSELING SOLUTIONS	00900	114,991
16	FEATHER RIVER TRIBAL HEALTH	00901	145,914
17	CRESTWOOD	00949	557,993
18	CHICO COMMUNITY SHELTER PARTNERSHIP	01004	9,943
19	VECTORS	01005	4,980
20	VICTOR COMMUNITY SUPPORT SERVICES	01042	667,816
21	VILLA SERRANO	01072	1,224
22	VALLEY OAK CHILDREN'S SERVICES	01122	19,094
23	COMMUNITY ACTION AGENCY	01215	218
24	FFS MEDI-CAL HOSPITALS, INPATIENT CONSOLIDATION		179,483
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
Total Payments to Contract Providers			4,058,443

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

Legal Entity: BUTTE COUNTY		A
Legal Entity Number: 00004		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	21,900,808
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	2,748,029
4	Day Services (Mode 10)	469,021
5	Outpatient Services (Mode 15 Program 1 + Program 2)	17,773,030
6	Outreach Services (Mode 45)	485,524
7	Medi-Cal Administrative Activities (Mode 55)	56,572
8	Support Services (Mode 60)	368,632
9	Total - Lines 2 through 8	21,900,808

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

CR

CR

Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20	21				
1	Allocation Percentage		100.00%	91.11%	8.89%				
2	Total Units			4,914	4,914				
3	Gross Cost		2,748,029	2,503,733	244,296				
4	Cost per Unit			509.51	49.71				
5	SMA per Unit			505.15	505.15				
6	Published Charge per Unit			466.28	466.28				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		996					
8A		10/01/04 - 06/30/05		2,526					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1					
11A		10/01/04 - 06/30/05		1					
12	Non-Medi-Cal Units			1,390	4,914				
13	Medi-Cal Costs	07/01/04 - 09/30/04	507,472	507,472					
13A		10/01/04 - 06/30/05	1,287,023	1,287,023					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	503,129	503,129					
14A		10/01/04 - 06/30/05	1,276,009	1,276,009					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	464,415	464,415					
15A		10/01/04 - 06/30/05	1,177,823	1,177,823					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	510	510					
29A		10/01/04 - 06/30/05	510	510					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	505	505					
30A		10/01/04 - 06/30/05	505	505					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	466	466					
31A		10/01/04 - 06/30/05	466	466					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		952,515	708,219	244,296				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

CR

Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			9,537					
3	Gross Cost		469,021	469,021					
4	Cost per Unit			49.18					
5	SMA per Unit			122.75					
6	Published Charge per Unit			51.18					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,649					
8A		10/01/04 - 06/30/05		6,125					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		19					
12	Non-Medi-Cal Units			1,744					
13	Medi-Cal Costs	07/01/04 - 09/30/04	81,096	81,096					
13A		10/01/04 - 06/30/05	301,222	301,222					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	202,415	202,415					
14A		10/01/04 - 06/30/05	751,844	751,844					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	84,396	84,396					
15A		10/01/04 - 06/30/05	313,478	313,478					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	934	934					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	2,332	2,332					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	972	972					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		85,768	85,768					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: BUTTE
County Code: 04

County Code: 04			CR	CR	CR	CR	CR	CR	
Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				01	10	30	31	32	33
1	Allocation Percentage		100.00%	2.54%	7.21%	6.56%	14.82%	22.80%	3.46%
2	Total Units			231,779	509,979	464,306	1,048,282	1,613,062	244,982
3	Gross Cost		17,695,321	448,996	1,275,407	1,161,184	2,621,650	4,034,110	612,676
4	Cost per Unit			1.94	2.50	2.50	2.50	2.50	2.50
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.86	2.29	2.31	2.31	2.31	2.31
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		57,657	117,792	88,780	236,636	352,452	50,216
8A		10/01/04 - 06/30/05		157,157	316,846	291,245	570,437	1,060,703	132,305
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				180	1,650		439
9A		10/01/04 - 06/30/05				2,527	3,800		1,505
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		145	1,840	775	3,080	3,835	380
10A		10/01/04 - 06/30/05		385	4,941	4,309	9,090	7,018	829
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05			390			240	
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		390	1,530	1,360	4,290	3,549	981
11A		10/01/04 - 06/30/05		964	3,594	3,873	7,456	8,485	1,710
12	Non-Medi-Cal Units			15,081	63,436	70,867	211,843	176,780	56,617
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,371,045	111,692	294,586	222,030	591,803	881,448	125,585
13A		10/01/04 - 06/30/05	9,815,464	304,440	792,400	728,375	1,426,607	2,652,714	330,882
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,288,954	108,972	287,412	216,623	577,392	859,983	122,527
14A		10/01/04 - 06/30/05	9,576,438	297,027	773,104	710,638	1,391,866	2,588,115	322,824
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,155,611	107,242	269,744	205,082	546,629	814,164	115,999
15A		10/01/04 - 06/30/05	9,199,807	292,312	725,577	672,776	1,317,709	2,450,224	305,625
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	85,359			450	4,126		1,098
17A		10/01/04 - 06/30/05	233,248			6,320	9,503		3,764
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	83,250			439	4,026		1,071
18A		10/01/04 - 06/30/05	227,568			6,166	9,272		3,672
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	82,473			416	3,812		1,014
19A		10/01/04 - 06/30/05	225,157			5,837	8,778		3,477
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	31,269	281	4,602	1,938	7,703	9,591	950
21A		10/01/04 - 06/30/05	88,206	746	12,357	10,776	22,733	17,551	2,073
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	30,507	274	4,490	1,891	7,515	9,357	927
22A		10/01/04 - 06/30/05	86,058	728	12,056	10,514	22,180	17,124	2,023
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	28,934	270	4,214	1,790	7,115	8,859	878
23A		10/01/04 - 06/30/05	81,995	716	11,315	9,954	20,998	16,212	1,915
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	3,575			975		600	
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	3,488			952		586	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	3,385			901		554	
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	35,487	755	3,826	3,401	10,729	8,876	2,453
29A		10/01/04 - 06/30/05	80,968	1,867	8,988	9,686	18,647	21,220	4,277
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	34,623	737	3,733	3,318	10,468	8,660	2,394
30A		10/01/04 - 06/30/05	78,996	1,822	8,769	9,450	18,193	20,703	4,172
31	Healthy Families Published Charges	07/01/04 - 09/30/04	32,861	725	3,504	3,142	9,910	8,198	2,266
31A		10/01/04 - 06/30/05	75,179	1,793	8,230	8,947	17,223	19,600	3,950
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,950,691	29,215	158,647	177,231	529,798	442,109	141,594

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: BUTTE		CR	CR	CR	CR	CAW	CAW	CAW
County Code: 04								
Legal Entity: BUTTE COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00004		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)		Function	Function	Function	Function	Function	Function	Function
		34	58	60	70	01	10	30
1	Allocation Percentage	4.54%	0.04%	25.54%	5.93%	0.01%	0.05%	0.57%
2	Total Units	321,006	2,825	977,518	282,054	680	3,355	40,150
3	Gross Cost	802,804	7,065	4,518,644	1,049,411	1,317	8,391	100,411
4	Cost per Unit	2.50	2.50	4.62	3.72	1.94	2.50	2.50
5	SMA per Unit	2.44	2.44	4.51	3.63	1.89	2.44	2.44
6	Published Charge per Unit	2.31	2.31	4.48	3.52	1.86	2.29	2.31
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04	70,310	633	173,469	44,242		
8A		10/01/04 - 06/30/05	181,565	711	551,087	155,016		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			17,200	50		
9A		10/01/04 - 06/30/05			46,161	75		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	1,550		250	315		
10A		10/01/04 - 06/30/05	2,590		2,309	1,295		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05			360	90		
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	980		177	585		
11A		10/01/04 - 06/30/05	2,121		1,397	1,215		
12	Non-Medi-Cal Units		61,890	1,481	185,108	79,171	680	3,355
13	Medi-Cal Costs	07/01/04 - 09/30/04	175,838	1,583	801,872	164,607		
13A		10/01/04 - 06/30/05	454,076	1,778	2,547,437	576,753		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	171,556	1,545	782,345	160,598		
14A		10/01/04 - 06/30/05	443,019	1,735	2,485,402	562,708		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	162,416	1,462	777,141	155,732		
15A		10/01/04 - 06/30/05	419,415	1,642	2,468,870	545,656		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			79,508	186		
17A		10/01/04 - 06/30/05			213,382	279		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			77,572	182		
18A		10/01/04 - 06/30/05			208,186	272		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			77,056	176		
19A		10/01/04 - 06/30/05			206,801	264		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	3,876		1,156	1,172		
21A		10/01/04 - 06/30/05	6,477		10,674	4,818		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	3,782		1,128	1,143		
22A		10/01/04 - 06/30/05	6,320		10,414	4,701		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	3,581		1,120	1,109		
23A		10/01/04 - 06/30/05	5,983		10,344	4,558		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05			1,664	335		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05			1,624	327		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05			1,613	317		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	2,451		818	2,177		
29A		10/01/04 - 06/30/05	5,304		6,458	4,521		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,391		798	2,124		
30A		10/01/04 - 06/30/05	5,175		6,300	4,410		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,264		793	2,059		
31A		10/01/04 - 06/30/05	4,900		6,259	4,277		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		154,781	3,704	855,674	294,564	1,317	8,391
								100,411

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: BUTTE County Code: 04			ASO	ASO	ASO	ASO	MHS	MHS	
Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)				30	31	33	60	30	31
1	Allocation Percentage		100.00%	34.43%			3.56%	19.45%	0.19%
2	Total Units			26,757			921	13,738	150
3	Gross Cost		77,709	26,757			2,763	15,115	149
4	Cost per Unit			1.00			3.00	1.10	0.99
5	SMA per Unit			2.44	2.44	2.44	4.51	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		6,267			203	3,756	
8A		10/01/04 - 06/30/05		15,695			611	9,535	150
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05						245	
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			4,795			107	202	
13	Medi-Cal Costs	07/01/04 - 09/30/04	19,990	6,267			609	4,132	
13A		10/01/04 - 06/30/05	50,525	15,695			1,833	10,491	149
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	45,439	15,291			916	9,165	
14A		10/01/04 - 06/30/05	114,449	38,296			2,756	23,265	366
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	359					270	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	796					598	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	954						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	2,115						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		5,881	4,795			321	222	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

Legal Entity: BUTTE COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00004			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)									
			32	60					
1	Allocation Percentage		11.82%	30.54%					
2	Total Units		8,492	11,672					
3	Gross Cost		9,189	23,736					
4	Cost per Unit		1.08	2.03					
5	SMA per Unit		2.44	4.51					
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	3,668	2,465					
8A		10/01/04 - 06/30/05	4,548	8,574					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		44					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		469					
12	Non-Medi-Cal Units		276	120					
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,969	5,013					
13A		10/01/04 - 06/30/05	4,921	17,436					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	8,950	11,117					
14A		10/01/04 - 06/30/05	11,097	38,669					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05		89					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05		198					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05		954					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05		2,115					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		299	244					

DETAIL COST REPORT

**ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL**

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FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

County Code: 04		CR		CR				
Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00004		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	12				
1	Allocation Percentage		100.00%	77.13%	22.87%			
2	Total Units		4,719	1,737				
3	Gross Cost	485,524	374,465	111,059				
4	Cost per Unit		79.36	63.96				
5	Non-Medi-Cal Units		4,719	1,737				
6	Non-Medi-Cal Costs	485,524	374,465	111,059				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

MAA

Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00004		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			17					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		170,234					
3	Total Expenditures	56,572	56,572					
4	Cost per Unit		0.33					
5	Non-Medi-Cal Costs	44,296						

DETAIL COST REPORT

**ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

County Code: 04			CR	CR	CR	CR	CR	CR
Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00004		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			61	62	63	64	65	66
1	Allocation Percentage		100.00%	9.50%	21.64%	0.32%	62.39%	5.93%
2	Total Units		4,049	1,772	2	1	30	1
3	Gross Cost	368,632	35,036	79,763	1,168	230,000	21,849	816
4	Cost per Unit		8.65	45.01	584.00	230,000.00	728.30	816.00
5	Non-Medi-Cal Units (Same as Line 2)		4,049	1,772	2	1	30	1
6	Non-Medi-Cal Costs (Same as Line 3)	368,632	35,036	79,763	1,168	230,000	21,849	816

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE County Code: 04 Legal Entity: BUTTE COUNTY Legal Entity Number: 00004			REIMBURSEMENT TYPE				PC	Costs				Costs		
			A	B	C	D	E	F		G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)	
			S F's 01-09	S F's 11-19, 31-39	S F's 21-29									
1	Medi-Cal Costs	07/01/04 - 09/30/04						507,472	81,096	3,371,045	3,959,613		3,979,604	
1A		10/01/04 - 06/30/05						1,287,023	301,222	9,815,464	11,403,708	50,525	11,454,233	
2	Medi-Cal SMA	07/01/04 - 09/30/04						503,129	202,415	3,288,954	3,994,498	45,439	4,039,937	
2A		10/01/04 - 06/30/05						1,276,009	751,844	9,576,438	11,604,291	114,449	11,718,740	
3	Medi-Cal P. C.	07/01/04 - 09/30/04						464,415	84,396	3,155,611	3,704,422		3,704,422	
3A		10/01/04 - 06/30/05						1,177,823	313,478	9,199,807	10,691,108		10,691,108	
4	Medi-Cal N. R.	07/01/04 - 09/30/04												
4A		10/01/04 - 06/30/05												
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						507,472	81,096	3,371,045	3,959,613	19,990	3,979,604	
5A		10/01/04 - 06/30/05						1,287,023	301,222	9,815,464	11,403,708	50,525	11,454,233	
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								85,369	85,369		85,369	
6A		10/01/04 - 06/30/05								233,248	233,248		233,248	
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								83,290	83,290		83,290	
7A		10/01/04 - 06/30/05								227,568	227,568		227,568	
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								82,473	82,473		82,473	
8A		10/01/04 - 06/30/05								225,157	225,157		225,157	
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04												
9A		10/01/04 - 06/30/05												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								85,369	85,369		85,369	
10A		10/01/04 - 06/30/05								233,248	233,248		233,248	
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04						507,472	81,096	3,456,414	4,044,982	19,990	4,064,973	
11A		10/01/04 - 06/30/05						1,287,023	301,222	10,048,712	11,636,957	50,525	11,687,482	
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								31,269	31,269		31,269	
12A		10/01/04 - 06/30/05								88,206	88,206	359	88,565	
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								30,507	30,507		30,507	
13A		10/01/04 - 06/30/05								86,058	86,058	796	86,854	
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								28,934	28,934		28,934	
14A		10/01/04 - 06/30/05								81,995	81,995		81,995	
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04												
15A		10/01/04 - 06/30/05												
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								31,269	31,269		31,269	
16A		10/01/04 - 06/30/05								88,206	88,206	359	88,565	
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05								3,575	3,575		3,575	
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05								3,488	3,488		3,488	
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05								3,385	3,385		3,385	
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05												
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04						507,472	81,096	3,487,663	4,076,251	19,990	4,096,241	
21A		10/01/04 - 06/30/05						1,287,023	301,222	10,136,918	11,725,163	50,884	11,776,047	
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05								3,575	3,575		3,575	
23	Healthy Families Cost	07/01/04 - 09/30/04						510		35,487	35,996		35,996	
23A		10/01/04 - 06/30/05						510	934	80,968	82,412	954	83,365	
24	Healthy Families SMA	07/01/04 - 09/30/04						505		34,623	35,128		35,128	
24A		10/01/04 - 06/30/05						505	2,332	78,996	81,833	2,115	83,949	
25	Healthy Families P. C.	07/01/04 - 09/30/04						466		32,861	33,327		33,327	
25A		10/01/04 - 06/30/05						466	972	75,179	76,617		76,617	
26	Healthy Families N. R.	07/01/04 - 09/30/04												
26A		10/01/04 - 06/30/05												
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04						510		35,487	35,996		35,996	
27A		10/01/04 - 06/30/05						510	934	80,968	82,412	954	83,365	
Less: Patient and Other Payor Revenue														
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04							1,561	24,166	25,727		25,727	
28A		10/01/04 - 06/30/05						355	3,762	92,060	96,177		96,177	
29	Enhanced SD/MC (Children) Revenue													
30	Enhanced SD/MC (Refugees) Revenue													
31	Healthy Families Revenue									379	379		379	
32	Total Expenditures from MAA (Mode 55)			56,572		56,572								
33	Medi-Cal Eligibility Factor (Average)			21.70%										
34	Revenue - MAA													
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04		12,276		12,276		507,472	79,535	3,463,517	4,050,524	19,990	4,070,514	
35A		10/01/04 - 06/30/05						1,286,668	297,460	10,044,858	11,628,986	50,884	11,679,870	
36	Net Due - Enhanced SD/MC (Refugees)									3,575	3,575		3,575	
37	Net Due - Healthy Families	07/01/04 - 09/30/04						510		35,108	35,617		35,617	
37A		10/01/04 - 06/30/05						510	934	80,968	82,412	954	83,365	
Amount Negotiated Rates Exceed Costs														
38	SD/MC (Includes Children)	07/01/04 - 09/30/04												
38A		10/01/04 - 06/30/05												
39	Enhanced SD/MC (Refugees)													
40	Healthy Families	07/01/04 - 09/30/04												
40A		10/01/04 - 06/30/05												

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: BUTTE

County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00004		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			15,875,863	15,875,863						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		369,221	2,524,402	2,893,623						
3	Total Medi-Cal Direct Service Gross Reimbursement				18,769,486						
4	Medi-Cal Administrative Reimbursement Limit				2,815,423						
5	Medi-Cal Administration				2,646,701						
6	Medi-Cal Administrative Reimbursement				2,646,701	1,323,351					1,323,351
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			119,362	119,362						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			2,418	2,418						
7B	Total Healthy Families Direct Service Gross Reimbursement				121,780						
8	Healthy Families Administrative Reimbursement Limit				12,178						
9	Healthy Families Administration				19,899						
10	Healthy Families Administrative Reimbursement				12,178				7,916		7,916
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	12,276			12,276	6,138					6,138
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				85,793					64,345	64,345
15	Other SD/MC Utilization Review (County Only)				13,958	6,979					6,979
16	SD/MC Net Reimbursement for Direct Services			4,039,246	4,039,246		2,019,623				2,019,623
16A				11,591,305	11,591,305			5,795,652			5,795,652
17	Enhanced SD/MC Net Reimb. (Children)			31,269	31,269				20,325		20,325
17A				88,565	88,565				57,567		57,567
18	Enhanced SD/MC Net Reimb. (Refugees)			3,575	3,575				3,575		3,575
19	Total SD/MC Reimbursement Before Excess FFP										9,297,554
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										9,297,554
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										9,297,554
24	Healthy Families Net Reimbursement			35,617	35,617				23,151		23,151
24A				83,365	83,365				54,188		54,188
25	Total Healthy Families Reimbursement Before Excess FFP										85,254
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										85,254

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

1. Comment: Depreciation Expense

Our examination disclosed that County depreciated its File System over a four year period. Generally, Filing System should be depreciated over a period of fifteen (15) years according to the American Hospital Association Estimated Useful Lives of Depreciable Hospital Assets (AHA Guidelines).

Audit Authority

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Sections 104.17;104.18
3. 42 Code of Federal Regulations 413

Recommendation

We recommend that County should depreciate its Filing System over a period of fifteen years in order to agree with Estimated Useful Lives of Depreciable Hospital Assets.

Auditee Response

The County agrees with the finding.

2. Comment: Improper Reporting Of Disallowed Units

During our examination, the County disclosed that some units were disallowed because incorrect information was entered into the system. This problem involved Medi-Cal units as well as total units. During our review of supporting documentation, it came to our attention that County did not re-enter some corrected disallowed units into the system. This resulted in a decrease of the SD/MC units and an overstatement of cost per unit due to understatement of total units.

Audit Authority

42 Code of Federal Regulations (CFR), Section 413.20

Recommendation

The County should exercise due care to ensure that the wrong information is not entered into the system causing either under or overpayment of federal financial participation.

Auditee Response

The County agrees with the finding. It appears that the staff assigned to this task failed to follow thru and complete it in some cases.

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

The corrections should have been entered at the time the error was identified and added to the disallowance sheet. The staff in question no longer works for the County.

3. Comment: EPSDT State General Fund Settlement

The attached Schedule 4 entitled "Computation of EPSDT State Share per Audit" shows \$25,877 due to the County in State General Funds (Line 12). However, the State General fund appropriation for fiscal year 04-05 has reverted which means that there are no SGF available with which to make such a payment. Following are quotes from pertinent sections of the Government Code concerning SGF appropriations, reversions and payments:

Section 16304

"An appropriation shall be available for encumbrance during the period specified therein, or, if otherwise not limited by law, for three years after the date upon which it first became available for encumbrance.
(Emphasis added)

Section 16304.1

" Upon the expiration of two years, or four years in the case of a fund made up of federal funds, following the last day of the period of its availability, the undisbursed balance in any appropriation shall revert to and become a part of the fund from which the appropriation was made. Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purpose....."